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**UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION**

In re: § Bk. No. 14-10447

Fired Up, Inc. §
Chapter 11

Debtor. §

**OBJECTION TO THE DEBTOR AND THE UNSECURED CREDITORS
COMMITTEE'S AMENDED JOINT PLAN OF REORGANIZATION DATED
OCTOBER 29, 2014**

TO THE HONORABLE U.S. BANKRUPTCY JUDGE:

NOW COMES, Arlington ISD, Mansfield ISD, Tyler ISD, Lubbock Central Appraisal District, Midland County Tax Office, Randall County, Potter County, Hidalgo County, Mc Allen ISD, Brazoria County MUD #6, Brazoria County, Fort Bend County MUD, Fort Bend ISD, Galena Park ISD, Harris County MUD#132, Harris County MUD #285, Humble ISD, Interstate MUD ("The Taxing Unit"), and files the following Objection to the Debtor and the Secured Creditors Committee's Amended Joint Plan of Reorganization Dated October 29, 2014 , (the "Plan"), and as grounds therefore would state the following:

Preliminary Statement

1. The Taxing Unit is a fully secured Ad valorem Tax Creditor of the Debtors and the Estate, holding first priority perfected liens against business personal property of the Estate. The Taxing Unit's claims are secured pursuant to the Texas Property Tax Code §§ 32.01 and 32.05.

2. The Taxing Unit holds secured tax liens for ad valorem taxes for pre-approximately \$128,943.28.

Objections

3. The Taxing Unit objects to confirmation of the Plan to the extent that it treats its claim as anything other than a secured claim. The Taxing Unit's claims are fully secured *ad valorem* tax claims pursuant to Texas law.

4. The Taxing Unit objects to the confirmation of the Plan to the extent that it does not provide its secured claims with interim statutory interest at the rate specified under Section 33.01(c) of the Texas Property Tax Code and pursuant to Sections 506(b) and 1129(b)(2)(A)(i)(II) of the Bankruptcy Code from the petition date through the date of payment.

4. The Taxing Unit objects to the confirmation of the Plan to the extent it provides for payment to creditors of lower priority prior to the satisfaction in full of its secured tax claim, to the extent it is not, or may not be, adequately protected.

6. The Taxing Unit objects to the confirmation of the Plan to the extent that it provides that any lien, other than Texas tax liens, is of higher priority than its liens, as to pre-petition and post-petition claims.

7. The Taxing Unit asserts the Plan should expressly provide for the retention of its property tax liens, including those for pre-petition and post-petition taxes, until all taxes, penalties and interest secured by those liens have been paid.

8. The Taxing Unit objects to the confirmation of the Plan to the extent that it fails to clearly state when payment for its secured claim can be expected. The Taxing Unit proposes the plan payments on any undisputed portion of its secured claim commence 60 days after the Effective Date. Payments should be monthly or in one lump sum payment, plus applicable interest.

9. The Taxing Unit objects to confirmation of the Plan to the extent that it does not contain cure provisions in case of a default in plan payments to the Taxing Unit.

10. The Taxing Unit objects to the confirmation of the Plan to the extent that the Plan contains no clear deadline for objecting to its secured tax claim. The Taxing Unit proposes that the deadline to object to its claim be no later than 60 days from the Effective Date.

11. The Taxing Unit votes against the confirmation of the Plan.

Accordingly, the Taxing Unit objects to the Plan, requests that the Plan not be confirmed, and for such other relief as is just.

DATED: November 26, 2014

PERDUE, BRANDON, FIELDER, COLLINS
& MOTT, L.L.P

By: /s/ Elizabeth Banda Calvo
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the above and foregoing document was served on the 26th day of November, 2014, by the Court's ECF System, or U.S. First Class mail upon all persons identified on the attached Service List.

/s/ Elizabeth Banda Calvo
Elizabeth Banda Calvo

SERVICE LIST

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